

If you are a Senior Adult or a Disabled Person and own your primary residence in Washington State you may qualify for Island County 's " Property Tax Exemption for Senior Citizen and Disabled Persons " program that helps to reduce the payment of your property taxes. Under the exemption program, the value of your property is frozen (or " capped ") at the year you qualify. That means if your assessed value increases, you will only pay taxes on the frozen value, Should your assessed value decrease, you will pay taxes on the new assessed value. However, if you have new construction on your property, it will be added to your frozen value in the year it was completed.



Assessor's Department
1 NE 7th Street,
Ste 208
PO Box 5000
Coupeville, WA 98239
360-678-7853

**Island County Property
Tax
Reduction Program
for Senior Adults
and/or
Disabled Persons**



If you are considering changing the ownership of the property in the following manner:

- TRUST
- LIFE ESTATE
- TRANSFER OF OWNERSHIP (NOT SALE)

Please notify this office prior to the change, as this can modify or remove the Senior/Disabled Exemption.



LEVEL 1:
\$0—\$25,000 (2014 Income)
\$0-\$30,000 (2015 Income)

If your annual income for the assessment year (last year) is UNDER \$25,000, your home will be exempt from regular levies on \$60,000 of your homes assessed value—whichever is greater.

For example: your annual income is \$18,000 and your assessed home value is \$150,000, Your taxable property value will be \$60,000

LEVEL 2:
\$25,001—\$30,000 (2014 Income)
\$30,001—\$35,000 (2015 Income)

If your annual income for the assessment year (last year) is between \$25,001—\$30,000, your home will be exempt from regular levies on \$50,000 or 35% of your homes assessed value, whichever is greater.

For example: your annual income is \$28,000 and your assessed home value is \$150,000, your taxable property value will be \$97,500

LEVEL 3:
\$30,001—\$35,000 (2014 Income)
\$35,001—\$40,000 (2015 Income)

If your annual income for the assessment year (last year) is between \$30,001 and \$35,000, your home will be exempt from all excess and special levies.

ALLOWABLE DEDUCTIONS

We may be able to deduct any non-reimbursed expenses paid by you, your spouse or domestic partner for things such as:

- Nursing home (rehab for stroke or hip/shoulder replacement)
- Adult Family Home
- In-home care (nurse visits, lawn mowing, windows, house cleaning)
- Prescriptions (that you had to pay for out-of-pocket)
- Insurance premiums for Medicare (paid through Social Security)

To qualify for a reduction of property taxes **this year**, you must have met **ALL** of the following qualifications **last year**: (in some cases, we can also go back two more years for reduction of property taxes if qualifications are met).

AGE OR DISABILITY

You must meet one of the following:

- Age 61 or over by December 31 (of last year), **OR**
- 100% military service-connected disability, **OR**
- Social Security-deemed disabled or letter of disability from your doctor (Proof of age or disability, including date deemed disabled, must be submitted)

AND:

OWNERSHIP & RESIDENCY

You must own and occupy the home in Washington State for which the exemption is claimed in total (fee owner), as a life estate (including a lease for life), or by contract purchase by December 31 of the assessment year.

A home owned jointly by a married couple, a registered domestic partnership or by co-tenants is considered owned by each spouse, domestic partner, or co-tenant. Only one person must meet the age or disability requirements. A co-tenant is a person who resides with the claimant and has ownership interest in the residence. Income information for the co-tenant must be provided.

- The property must be your primary residence at the time of your application and you must occupy the home for more than six months each year.
- Properties used as a vacation home is not eligible for the exemption program.
- Vacant land does not qualify for the program

AND:

INCOME

Your annual combined disposable income cannot exceed \$35,000

- This includes ALL household income
- Non-reimbursed expenses paid by you (or your spouse/partner) for prescription drugs, Medicare premiums, nursing home or adult family home care

TO APPLY, PLEASE BRING YOUR:

- IRS Tax Return or an official IRS Transcript (bring all pages for years listed above) & Supporting Documents

IF NO TAX RETURN WAS FILED THEN GATHER THE ITEMS FROM BELOW THAT PERTAIN TO YOU:

- Social Security end-of-year 1099 form
- Pension or Annuity end-of-year 1099 form
- Interest Income end-of-year 1099 form
- IRA Income
- Disability letter from Social Security or Doctor
- Unemployment Benefits
- VA Disability Letter
- Military Benefits
- Life Estate Documents
- Revocable, Irrevocable or Living Trust Documents
- Receipts of any other income you might be receiving within your household (this includes rentals)
- Prescription costs (that you had to pay for) for the year (s) listed at top of this sheet (call your pharmacy and ask for a print-out)
- Receipts for in-home care such as lawn care, house cleaning, window washing, Life Alert, and any daily/weekly/monthly in-home nurse visits
- Receipts for nursing home care or adult family home care
- Receipts for in home care equipment either rented or purchased
- Photo ID (example: ID Card, Driver's License or Passport)

Once you have all of the items checked above, please bring them to the Island County Assessor's Department and we will complete the application for you along with explaining the program in detail.

For more information about the Senior Citizen/Disabled Persons property tax reduction program, contact our Program Exemption Administrator in the Assessor's Department at (360)678-7853 or online at

<http://www.islandcountyassessor.com/exemptions/seniordisabled-exemption/>